



# State of New Jersey

DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
PO Box 269  
TRENTON NJ 08695-0269

## NOTICE TO CIGARETTE DISTRIBUTORS

Recently, a Cigarette Floor Tax Return was mailed to each Licensed Cigarette Distributor, both resident and non-resident, which required an additional tax be paid in full on all inventory by September 1, 2004.

As in the past, the Director will allow all Licensed Cigarette Distributors to remit the floor tax on an installment basis.

Licensed Cigarette Distributors may remit the floor tax in four (4) installment payments, each consisting of 25% of the total tax due as reported on line 5 of the Cigarette Floor Tax return. The first installment is due on September 1, 2004, and must be mailed together with the recently issued Cigarette Floor Tax Return and corresponding payment voucher in the envelope provided. If needed, the Cigarette Floor Tax return may be obtained by accessing the Division of Taxation Web site at <http://www.state.nj.us/treasury/taxation/pdg/cigflotax.pdf>.

Subsequent payments, which must be a minimum of 25% of the total tax due, are due on October 1, 2004, November 1, 2004, and December 1, 2004. Both the return and all subsequent payments should be mailed to the New Jersey Division of Taxation, Revenue Processing Center, Cigarette Floor Tax Unit, PO Box 250, Trenton, NJ 08646-0250.

The following worksheet is provided to assist you in computing the amounts of installment payments due, as well as to record the dates these payments were made.

<b>INSTALLMENT CALCULATION</b> (Keep For Your Records - Do Not File)		
	Amount	Date Paid
1. Total Tax Due (Line 5 - Floor Tax Return)	_____	_____
2. Voucher 1 - Due 9-01-04 (enter 25% of Total Tax Due)	_____	_____
3. Voucher 2 - Due 10-01-04 (enter 25% of Total Tax Due)	_____	_____
4. Voucher 3 - Due 11-01-04 (enter 25% of Total Tax Due)	_____	_____
5. Voucher 4 - Due 12-01-04 (enter 25% of Total Tax Due)	_____	_____